

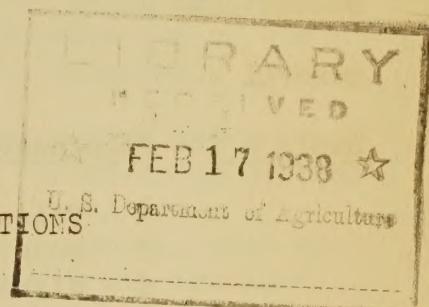
1.42
So 8M

SRM-135
Southern Region Miscellaneous Series

Issued January 25, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

STATE OFFICE ACCOUNTING INSTRUCTIONS



Instructions to State Accountants relative to the maintenance
of Accounting Records in the State Agricultural Conservation
Offices in the Southern Region.

1937 AGRICULTURAL CONSERVATION PROGRAM

Sectional Outline of Procedure

	<u>Pages</u>
Definitions -	1 - 2
General -	2 - 3
<u>Section I - Allotments for Administrative Expenses</u>	3 - 11
A - Files	3 - 6
B - Codes	6 - 9
C - Miscellaneous Encumbrance Record	9 - 11
<u>Section II - Allotments for Conservation Payments</u>	11 - 15
A - County Record of Expenditures & Reductions	11 - 14
B - Miscellaneous Encumbrance Record	14 - 15
<u>Section III - Maintenance of Allotment Ledgers and Preparation of Reports</u>	15 - 27
A - General	15 - 16
B - Allotment Ledger Posting	16 - 18
C - Administrative Expenses	18 - 19
D - Conservation Payments	19 - 22
County Association Expense Payments	20 - 21
Farm Payments	21 - 22
E - Reconciliation of Records	22 - 24
F - Reports	24 - 27
<u>Section IV - Administrative Instructions</u>	27 - 35
A - Payroll Encumbrances	27 - 28
B - Record of Distribution of Administrative Expenses	28 - 31
C - Report of Salaries by Objective Classification	31 - 31
D - Record of Schedules of Disbursements - Conservation Payments	31 - 33
E - Record of Schedules of Collections, Schedules of Canceled Checks, and Schedules of Transfers	33 - 35

DEFINITIONS

The following definitions apply to terms as used in these instructions:

ADMINISTRATIVE EXPENSES, are expenses directly payable to creditors from appropriated funds and allotments, incurred in the administration of the program other than agricultural conservation association expenses.

ALLOTMENT is an apportionment from an appropriation provided to cover expenditures or obligations for specific units, sections, offices, or purposes.

COUNTY ASSOCIATION EXPENSE PAYMENTS, are payments made to agricultural conservation associations covering their expenses in administering the Agricultural Conservation Program.

DEDUCTION is the amount assessed for agricultural conservation association expenses, which is deducted from the amount payable under an application.

DIRECT SETTLEMENTS are amounts due in cases of a type normally paid by field disbursing offices, administratively certified for payment by field certifying officers but transmitted to the General Accounting Office, Washington, D. C., for final settlement and payment by other than the regular field disbursing office.

CROSS FARM PAYMENT is the amount due an applicant for payment, as computed prior to deduction of his pro rata share of the agricultural conservation association's administrative expenses.

LIQUIDATIONS are payments made which cover all or part of an encumbrance authorized (obligation) previously recorded. As distinct from cancellations of encumbrances--which result from voiding of an order, abandonment of a program, or termination of a project, appointment or contract--liquidations apply to satisfaction of claims for services under an obligation previously incurred.

NET FARM PAYMENT is that part of an amount certified for payment under an application equal to the gross farm payment less deduction for administrative expenses of the agricultural conservation association operating in the county in which the application is filed. In case no deductions for association expenses are to be taken from any payment, the entire amount of the computed payment is both gross farm payment and net farm payment.

POSTING MEDIA are those documents properly certified by authorized persons which serve as authority for the posting of accounts, copies of which must be retained in the accountant's files.

REIMBURSABLE COLLECTIONS are refunds identifiable as amounts previously paid in excess of amounts due, and which are therefore to be repaid into the appropriation and allotment to which the original payment was charged.

SUSPENSIONS are differences between the amount for which a voucher is certified for payment and the amount paid. Such differences are suspensions whether the amount in question is resubmittable or disallowed. In cases where certification for payment is made by the State office, and preaudited by the General Accounting Office, G. A. O. Forms 117a, Preaudit Difference Statements, are forwarded to the State office covering suspended items.

UNENCUMBERED BALANCE OF ALLOTMENT is the amount remaining available in an allotment after all expenditures paid and obligations incurred have been recorded.

Instructions to State Accountants relative to the maintenance of Accounting Records in the State Office under the Agricultural Conservation Program.

GENERAL

The instructions contained in this SRM-135 are designed to set out the detail operations for the maintenance of accounting records in the State office under the Agricultural Conservation Program, the recording of all documents and the maintenance of files in connection therewith, and are in conformity with the requirements and methods prescribed by the General Accounting Office. They cancel and supersede all previous procedure instructions for State Accountants

The plan of the procedure herein prescribed represents a concise form of allotment ledger accounting which provides for the recording of all allotments made to the State and all expenditures and obligations to expend (encumbrances) made therefrom for administrative expenses, county association expenses and farm payments, as well as the compilation of reports to be made from the accounting records. Properly maintained, these accounting records will reflect at all times as "unencumbered balance of allotment", the amount remaining unobligated for each allotment.

The State Accountant shall maintain an Allotment Ledger Account for each sub-appropriation and allotment to which will be entered in the "Allotment" column, the amount as stated in the original "Advice of State Allotment and Authority" and amendments thereto issued by the Regional Director to the State Administrative Officer in Charge.

The instructions herein contained are required to be followed in the maintenance of accounting records for allotments officially maintained in the State office. These instructions shall also be followed for such memorandum accounts as may be maintained by the State Accountant for the information of the State Administrative Officer in Charge and the Director of the Southern Division regarding Letters of Authorization or Advices of Allotment covering funds officially recorded by the Records and Accounts Section in Washington.

The allotment code to be entered on each Allotment Ledger sheet, on reports describing a series of transactions pertaining to that allotment, and to be shown on documents in the files used for posting to that Allotment Ledger, will be the allotment code shown on the Allotment Advice, followed by a hyphen and your State code number as explained under the numerical coding instructions in Section I, subsection B. In heading an Allotment Ledger and in compiling reports, the appropriation symbol number which appears on the Allotment Advice should also be shown.

For details relative to breakdown of various subappropriation allotment accounts, and for instructions for posting of specific documents and balancing and reconciling accounts, see table of contents.

SECTION I. - Allotments for Administrative Expenses

A. FILES

1. Allotment Ledger entries must be supported by authorizations or documents in files under the control of the State Accountant. The posting media used in making entries must be signed by an authorized administrative officer.
2. The file arrangement shall be such that it will readily cross-reference with the postings, and it is recommended that it will follow the same sequence and be inter-related in the same manner as the relationship between the codes on the various documents used as posting media.

A suggested file arrangement would divide the files into the following general sections:

- I - Appropriations and Allotments (IN AND OUT) - Code 1, 9
- II- Reimbursable Collections----- Code 2
- III-Alphabetical Files----- Code 3, 4, 5, 6, 8
- IV- Payroll Files----- Code 4, 7, 8

3. Contents and Order of Files

Documents shall be filed so that the document last filed will always be on top when a folder is opened.

a. Appropriation and Allotment Files - Reference Code 1 or 9

All allotments, IN or OUT, under an appropriation shall be given an office number starting with 001 and continuing in numerical sequence and filed in one folder.

b. Reimbursable Collection Files - Reference Code 2

- (1) Standard Form 1044 shall be filed in numerical sequence, each month separated, with Standard Form 1045 (Monthly Summary of Collections), filed last.

- (2) Notice of Receipt (Form ACP-28) shall be filed under the same file number and in the same folder as, and attached to, the voucher or schedule to which it relates.

c. Alphabetical Files - File Series 300, 500, and 600;
Codes 3, 4, 5, 6 and 8

- (1) File series 300, 500 and 600 will be filed alphabetically by vendor or payee's name, irrespective of file series, file number or code reference.

(2) Open Account Vendors - Code 3 (File Series 300)

A copy of a memorandum authorization to purchase will be placed in alphabetical order by vendor's name in an "Outstanding File", which will consist of folders arranged in order by allotment, until the voucher, submitted by the vendor, has been passed to the State Accountant.

The memorandum authorization to purchase will then be withdrawn from the "Outstanding File" and attached to the voucher. An exception is noted when a memorandum authorization is not fully liquidated on account of partial deliveries or services, in which case the voucher number and amount of payment will be shown on the document, which will then be returned to the "Outstanding File."

Vouchers covering memorandum authorizations to purchase, for which no encumbrance has been authorized, shall be filed alphabetically by vendors' names, under the same file number and in the same folder with all other related documents.

(3) Encumbrances Authorized - Code 4

Encumbrances authorized will bear reference Code 4, and will be assigned a file number, the source of which will be the Miscellaneous Encumbrance Record.

(4) Encumbrances Canceled - Code 8

Encumbrances canceled will bear reference Code 8, and will be filed in the same folder, under the same file number, as the document authorizing the encumbrance.

(5) Encumbrances Liquidated - Codes 5, 6, 7

Vouchers liquidating encumbrances will be filed in the same folder as the original authorization of the encumbrance.

(6) Contracts - Payment Reference Code 5 (File Series 500)

A copy of each contract authorizing an encumbrance will be given a file number in the 500 series. A folder will be prepared, bearing the vendor's name, file number, State and county code number, and then filed alphabetically by vendor or payee's name. Folders for different contracts with the same vendor will be filed by date, file number and county.

(7) Bureau Orders - Payment Reference Code 6 (File Series 600)

Bureau Orders will consist of Bills of Lading, Letters of Authorization (Travel), and Purchase Orders.

- (a) Memorandum Bills of Lading will be given a file number in the 600 series and filed under "B", sub-alphabetized by carrier's name. Outstanding Bills of Lading on which the same carrier is payee, will be filed in one folder, irrespective of file number. Each memorandum Bill of Lading will, however, be assigned a separate file number, which will be written on the Bill of Lading itself, and the source of this number will be the Miscellaneous Encumbrance Record.
- (b) Letters of Authorization (Travel) issued by the State Administrative Officer in Charge will be given a file number in the 600 series and filed under "L", sub-alphabetized by traveler's name. Each letter of Authorization to a traveler will be filed in a separate folder. Each amendment to a Letter of Authorization, whether increasing or decreasing either the amount or the period of time, will be filed in the same folder. All folders for the same traveler will be in order in chronological arrangement.
- (c) Purchase Orders and/or any supporting documents (requisitions for materials to be purchased, etc.) will be given a file number in the 600 series and filed alphabetically by vendor's or payee's name. Subsequent orders to the same vendor will be filed in separate folders bearing the next open consecutive file number available, as shown by the Miscellaneous Encumbrance Record. Each of the files series may be expanded by providing numbers to the left of the numbers described above. Example: 500-599 may be expanded to 1500, 2500, etc.

In each case, the identifying series number shall be the third digit from the right.

(d) Payroll Files - Reference Codes 4, 7 and 8

The file series 700 will be a special section of the files immediately following the alphabetical files, and will contain only payroll estimates, amendments thereto and copies of payroll vouchers. These shall be filed in order by allotment code number. Payroll estimates when approved by an authorized administrative officer, will be assigned a file number in the 700 series the source of which will be the Miscellaneous Encumbrance Record. Any amendment to, or new appointments, transfers, terminations affecting an estimate, will be filed in the same folder and under the same file number as the original document.

- (1) Separate estimates and file numbers shall be provided for (1) per annum employees, (2) formally appointed per diem W.A.E. employees, and (3) per diem employees hired in the State without formal appointment.

4. A Voucher Register, pre-numbered with one series of consecutive numbers for each fiscal year, will be maintained in each State office for the purpose of assigning administrative expense voucher numbers.

a. The following information shall be recorded by the employee maintaining this Voucher Register.

- (1) The date of the Voucher.
- (2) Voucher number.
- (3) The Disbursing Office voucher number, (when available).
- (4) The file number.
- (5) The form number.
- (6) Name of payee or payees.
- (7) Allotment Code.
- (8) Date certified.
- (9) Date paid by D. O.

5. Inactive Files

An inactive or dead file shall be maintained in which all vouchers, with related documents shall be filed thirty days after they have been paid or the transaction has been canceled. Paid payrolls shall be filed separately by date of service covered; all other vouchers in alphabetical order.

B. CODES

6. Accounting Classification - Codes

Each voucher, encumbrance document and reimbursable collection schedule shall bear the following "Accounting Classification" stamp prior to posting to any records or ledgers:

Allotment - - - - -: _____
File No.- - - - -: _____
Obj. Class. - - - -: _____
Ledger Sheet No.- -: _____
Liquidation - - - -: _____
Form 1064 - No. - -: _____

Note: The "Accounting Classification" stamp is to be placed only on the copy of the voucher maintained in the State Accountant's files. It should not be placed on the original voucher and memorandum copies.

7. The stamped document will then be checked to the files to determine whether there have been any previous transactions pertaining to it or whether it is a new and separate transaction. Documents pertaining to previous transactions shall bear the file number of the previous transactions. New and separate transactions shall be given the next open file number within the series. In checking to the files the document will be coded as follows:

Allotment - Region symbol followed by a hyphen and the State symbol.

Reference Code - (place after "File No.", in classification stamp).

Code - Class of Transaction or Document

- 1 - Allotment transferred In.
- 2 - Reimbursable Collection Items.
- 3 - Purchase without encumbrance.
- 4 - Encumbrances.
- 5 - Vouchers liquidating encumbrances by contract with office.
- 6 - Vouchers liquidating encumbrances by Bureau Order.
- 7 - Vouchers liquidating Payroll Encumbrances.
- 8 - Cancellation of Encumbrances.
- 9 - Allotment transferred Out.

Note: It is possible that "Advice of Change in Allotment" may increase one allotment maintained by the State Accountant and decrease another allotment. In each such case the "Advice of Change in Allotment" shall be used as a posting medium to both of the allotments concerned; Reference Code 9 being used for the allotment decreased, and the Reference Code 1 applying to the allotment increased.

a. Collection Items - Reference Code "2"

- (1) Reference Code "2", followed by the file number.

(2) Objective Classification (See paragraph 8).

(3) Bureau Schedule Number of the Form 1044 covering the remittance. ("Form 1064" on Accounting Classification stamp should be changed to "Form 1044").

b. Voucher for Purchase without Encumbrance - Reference Code "3"

(1) Reference Code "3" followed by the file number.

(2) Objective Classification. (See paragraph 8).

c. Encumbrance Authorized - Reference Code "4"

(1) Reference Code "4" followed by the file number.

The file number series is divided as follows:

(a) 500-599 - Encumbrances of a contractual nature involving a fixed or estimated periodically recurring charge (such as telephone contracts, leases, equipment rental contracts, lease purchase contracts, etc.)

(b) 600-699 - Encumbrances for obligations by Bureau Order involving single payment or several payments which are not at regular recurring periods or in definitely stated regular amounts (includes Bureau purchase orders, bills of lading, letters of authorization, etc.)

(c) 700-799 - Encumbrances for salaries (including payroll estimates, appointment data and contracts for personal services).

(2) Objective Classification (See paragraph 8).

d. Vouchers Liquidating Encumbrances

The encumbrances may be in the 500, 600 or 700 series of file numbers.

(1) 500 series

(a) Reference Code "5", followed by the file number.

(b) Objective Classification (See paragraph 8).

(2) 600 series

(a) Reference Code "6", followed by the file number.

(b) Objective Classification (See paragraph 8).

(3) 700 series

(a) Reference Code "7", followed by the file number.

(b) Objective Classification (01).

(c) Bureau Schedule Number of the Form No. 1064.

e. Cancellation of Encumbrances - Reference Code 8

(1) Reference Code "8", followed by the file number of the encumbrance being canceled in whole or in part.

(2) Objective Classification. (See paragraph 8.)

8. Objective Classification

The term "objective classification" or "budgetary objective classification" applies to the numerical symbols prescribed for classification by objects of expenditure within this organization.

They are:

- 01 - Salaries
- 02 - Supplies
- 05 - Communications
- 06 - Travel
- 07 - Transportation of Things
- 08 - Printing and Binding
- 11 - Rent
- 12 - Alterations and Repairs
- 30 - Furniture and Equipment
- 13 - Miscellaneous

C. MISCELLANEOUS ENCUMBRANCE RECORD

9. Encumbrances

For the purpose of maintaining a detailed record of all transactions affecting encumbrances (and open account purchases) against the allotment, each such document shall be posted to a Miscellaneous Encumbrance Record. The Miscellaneous Encumbrance Record shall be headed with sufficient descriptive information to identify the documents, postings and related entries in the records and files. File numbers shall be assigned in sequence within a series. (See paragraph 3c.) The file number as assigned from the Miscellaneous Encumbrance Record shall be entered on an index sheet, maintained for each file series, which shall be placed in the front of the Miscellaneous Encumbrance Records for that series. The Miscellaneous Encumbrance Records shall be

filed in sequence by file number in bound folders or binders. (One folder or binder for each series). The posting date for transactions shall be the beginning date of an encumbrance period, the date of the document or voucher.

- a. The amount stated on an encumbrance document shall be entered in the "Encumbrance Authorized" column on the Miscellaneous Encumbrance Record and extended to the "Unliquidated Balance" column.
- b. Post to "description" column the last date of the encumbrance period and the document number.

10. Liquidations

Audited vouchers which have been checked to the files, stamped with the Accounting Classification stamp, and coded, shall be checked to the Miscellaneous Encumbrance Record affected and the amount which has previously been authorized as an encumbrance for the purpose covered by this audited voucher (which may not always be the whole amount of the encumbrance previously authorized) is posted in the "Liquidated" column. In no case may the amount of encumbrance liquidated exceed the encumbrance previously authorized. When all the purposes for which an encumbrance has been authorized have been covered by vouchers submitted, the balance encumbrance authorized shall be "0" since each entry in the column "Liquidated" reduces the "Unliquidated Balance". The date of entry shall be the posting date. The particulars shall be the voucher number and the last date of service covered. The amount of encumbrance Liquidated entered on the Miscellaneous Encumbrance Record shall then be entered on the "Accounting Classification Stamp" on the document.

11. Posting of Payroll Voucher

Payroll Vouchers shall be assembled by allotments chargeable as well as by class of employees, i.e., "per annum", "W.A.E.", or "per diem". These vouchers shall be posted to the Miscellaneous Encumbrance Record bearing the file numbers shown in the space provided in the Accounting Classification stamp (See paragraph 7, Section I).

- a. The actual amount of salary paid shall be posted in the "Liquidated" column for the period from the 1st to the 15th of a month. For the final pay period (16th to end of month), the amount posted in the "Liquidated" column shall be the difference between the encumbrance authorized for that month and the amount liquidated for the first pay period.

12. Posting of Cancellation of Encumbrances

Cancellations of Authorized Encumbrances shall be posted to the Miscellaneous Encumbrance Record on which the transactions relating to the encumbrance being canceled are recorded. Entries of cancellations will be made in red ink to the "Encumbrance Authorized" column

and will decrease the amount in the "Unliquidated Balance" column.

13. Payrolls Paid in Field - Official Accounts

As set out in the instructions issued accompanying allotment advices to your office, certain allotments covering salaries only, will be officially maintained in the State office. Accounting work in handling these official accounts shall follow the lines of procedure stated for payrolls in these instructions and in addition to these special requirements it should be noted.

- a. Encumbrances shall be authorized to cover payroll requirements of appointed employees for the period of the allotment or for the period of the appointment if the appointment terminates within the allotment period. For per diem employees, encumbrances shall be authorized to cover one month in advance, or a special notation to the contrary stating the period covered shall be entered on the reports covering these allotments.
- b. The file copy of the Schedule of Disbursements Form 1064 shall be placed in a suspense file pending receipt of the paid copy from the Disbursing Officer, at which time a comparison shall be made between the amount posted and the amount paid. (See Section III, subsections C and E).

SECTION II. - Allotments for Conservation Payments

A. COUNTY RECORD OF EXPENDITURES AND DEDUCTIONS

1. Preparation of Form.

The County Record of Expenditures and Deductions shall be maintained in the State office for recording transactions pertaining to the 1937 Program. To this record there shall be entered transactions covering county association expenses incurred subsequent to February 28, 1937, as well as farm payments pertaining to the 1937 Agricultural Conservation Program. The County Record of Expenditures and Deductions for machine posting shall be maintained on Standard Form 1015a (white) or for manual posting on Standard Form 1015 (buff) with headings amended as follows: (See allotment ledger machine posting Section III). The heading "Allotment Ledger" in the upper left-hand corner shall be ruled out and the heading "County Record of Expenditures and Deductions" followed by the name of the county and State shall be entered in the center of the "Symbol" line. At the extreme right-hand of the "Symbol" line shall be entered the State and County Code number, and in the space for "Sheet Number" in the upper right-hand corner shall be entered the serial number for the sheet starting with one (1) for each county. Codes and headings in the first five columns shall be the same as the codes and headings prescribed for use on the Allotment Ledger in this procedure. The heading of the

first blank money column shall be Appropriation Symbol 1282215(21)2 and the caption "ACP-42"--Non-Add. The heading of the "Audited Vouchers" column shall be amended by the addition of the Appropriation Symbol 1282215(21)3 printed above, and "ACP-8" beneath the printed heading "Audited Vouchers."

The heading of the "Encumbrances Liquidated" and "Encumbrances Authorized" columns will not be changed. The heading of the column preceding the "Allotment" column shall be entered as "Deductions". The heading of the "Allotment" column shall remain unchanged and the heading of the last column shall be amended by striking out "Unencumbered" and "Allotment" and entering the word "Deductions".

To this record shall be transferred as an adjustment entry the total amount of the county association expense payments made for the period March 1, 1937 to June 30, 1937 for appropriation 126/72215(21)3.

2. Posting to County Record of Expenditures and Deductions

The posting media to the County Record of Expenditures and Deductions covering disbursements shall be the Schedule of Disbursements, Form 1064, covering county association expense payments after certification by the administrative officer, and the paid copy of ACP-22 covering farm payments.

"Direct Settlements" shall be posted from Voucher Form ACP-25 or ACP-42 or other settlement notices.

For filing of Schedule of Disbursements see Section III, subsection E, paragraph 21a.

a. County Association Expense Payments

In the "Date" column enter the date posted; in the "reference" column enter the bureau schedule number; in the "Description" column enter the voucher number ("5" for July, "6" for August, etc.) followed by the month for which the expenditures covered by the voucher were incurred (7007 for July, 1937 - 8007 for August, 1937, etc.); in the column headed "ACP-8" of the appropriate county record enter the amount of the voucher as itemized on the Schedule of Disbursements which will reduce the "Balance of Deductions" (increasing the negative balance if no deduction balance is carried.) The totals of the "Audited Vouchers" (ACP-8) columns of all County Records of Expenditures and Deductions must agree with the total of the "Audited Vouchers" columns of the Allotment Ledger covering county association expense payments for the 1937 program.

- (1) Monthly footings shall be made of the columns on the "County Records of Expenditures and Deductions" and on the line

beneath the posting of the monthly columnar totals there shall be entered by hand in black ink in the column "Encumbrances Authorized" the difference between the monthly footings of "Encumbrances Authorized" less the monthly footing of the column headed "Encumbrances Liquidated". In the "Description" column opposite this entry will be written by hand "Encumbrances Authorized Outstanding". No code nor other entry shall be made on this posting line.

- (2) Whenever a voucher for county association expense payments is found upon sight check by the posting clerk to be certified for an amount greater than the "Encumbrances Authorized Outstanding" it shall be referred to the Administrative Officer for action either to reduce the amount certified within the budget limitation or to amend the budget to provide additional funds with which to pay the voucher.

b. Farm Payments

To the "County Record of Expenditures and Deductions" in the column headed "ACP-42", after setting the lever in non-add position, post the net amount of each voucher Form ACP-42 as itemized on the Schedule of Disbursements, Form ACP-22, using the voucher number as "Reference No." To the column headed "Deductions" post the amount indicated as deductions for the voucher which will increase the "Balance of Deductions" (decreasing the negative balance if no deduction balance is carried).

The totals of the columns "ACP-42" of all "County Records of Expenditures and Deductions" shall be in agreement with the sum of the totals of the "Audited Vouchers" and "Direct Settlement" columns of the Allotment Ledger for 1282215(21)2 after taking into consideration canceled check items, if any, and reimbursable collection items which will be posted as contra entries to the column "ACP-42" on the "County Record of Expenditures and Deductions" and to the "Reimbursable Collections" column on the Allotment Ledger and the "float" which will represent certified unpaid Schedules of Disbursements.

To the "Deductions" column of the "County Record of Expenditures and Deductions" shall be posted the items which effect the deductions and credits for a county association, that is, Item No. 42 (Total amount of credit on these applications at \$2.00 each) of Form SRM-130. On the same posting line enter in the "Description" column in the first position "130" and enter in the second position the date of certification of SRM-130 by the Administrative Officer in Charge.

3. Encumbrances Posted to County Record of Expenditures and Deductions

Authorized budgets for county association expenses for the 1937 program will be posted to the county record affected in the "Encumbrances Authorized" column and the amount of such encumbrance will reduce the "Balance of Deductions" (increasing the negative balance if no deduction balance is carried). Any amount previously paid as county association expense payments in the period covered by the budget shall be liquidated at the same time, and the difference between the encumbrance authorized and the encumbrance liquidated shall decrease the "Balance of Deductions". Subsequent vouchers shall be liquidated for the full amount of the expenditure, or the balance of encumbrance authorized, whichever is less. The amount of liquidation shall be entered on the face of the schedule if the amount is less than the payment; and as "Liquidation, none" if no balance of encumbrance authorized is available. When deductions posted exceed the total of county association expense payments plus the balance of encumbrance authorized the "Balance of Deductions" column will carry a positive balance.

4. Direct Settlements Affecting Farm Payments, shall be posted from the voucher form to the column of the County Record of Expenditures and Deductions headed "ACP-42" using as reference the voucher number and shall be adjusted by reference to any notice of settlement received.

B. MISCELLANEOUS ENCUMBRANCE RECORD

5. Preparation of Form

A Miscellaneous Encumbrance Record shall be maintained for each county to which shall be posted resubmittable General Accounting Office suspensions of applications (partial suspensions and disallowances are not resubmittable). In the heading of this form after "Encumbrance No." enter the State and County code. Fill in descriptive data after "Appropriation Title" and "Allotment Title"; after "In Favor of" enter name of county affected; after "For" enter "General Accounting Office Suspensions".

6. Posting

Enter in the "Encumbrance Authorized" column the amount of the suspended item. The date of posting shall be entered in the "Date" column and in the "Particulars" column enter the voucher number from which the item shown on the preaudit difference statement was suspended and also enter the serial number of the suspended application. When liquidating an encumbrance for a suspended item the date and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. When the Schedule of Disbursements covering a resubmittal voucher is received (applications suspended

and resubmitted are vouchered separately from original submissions to General Accounting Office) the amount of encumbrance previously authorized for this application shall be entered in the "Liquidated" column. The "Unliquidated Balance" column shall at all times reflect the difference between the totals of the items posted in the "Encumbrance Authorized" and "Liquidated" columns.

Total liquidations for one resubmittal voucher (as entered on the Miscellaneous Encumbrance Record) shall be entered on the accountant's copy of the Schedule of Disbursements.

SECTION III - Maintenance of Allotment Ledgers
and Preparation of Reports.

A. GENERAL

1. Separate allotment ledger accounts shall be maintained for each allotment under an appropriation to which will be posted all transactions pertaining thereto. Each ledger sheet for officially maintained allotments shall be posted in duplicate. Standard Form 1015 will be used for manual posting; Standard Form 1015A for machine posting. Entries shall apply only to the fiscal period of an allotment, that is, they must cover expenses incurred for the time prior to the closing date of the allotment. At the upper left-hand corner on the top line of the ledger sheet shall be stamped the appropriation symbol and name. In the center of the sheet, on the same line shall appear the State name and Code. Immediately below the State Code shall be shown the code and name of the subdivision of the State to which an allotment has been made. In the designated place at the upper right-hand section of the ledger sheet, the serial number of the sheet shall be entered. Immediately below shall be entered the allotment symbol code and the appropriation symbol. At the head of the "Date" column, insert the year for which the ensuing entries are made. On the first posting line, under "Date" column shall be shown the date of entry of the item, except original allotments which shall be posted as of the beginning date of the allotment period.

2. Codes in Description Column

If: Reference Code is No. 1 or 9 - "Description" column will show Region; final date of allotment; State and subdivision office code number.

If: Reference Code is No. 2 - Objective Classification; Payment Reference Code; date of payment being refunded; file number.

If: Reference Code is No. 4 or 8 - Objective Classification; Payment Reference Code; last date of service; Bureau Order or contract number (File Number).

If: Reference Code is No. 3, 5, 6, or 7 - Objective Classification; Reference Code; last date of service; file number.

3. Other Columns

Post in the other columns (as detailed in Section III, subsection B.) the amounts of the transactions covered, affecting, either by addition or subtraction, the unencumbered or free balance in the column headed "Unencumbered Balance of Allotment" as follows:

Allotments	add
Encumbrances Authorized. . . .	subtract
Encumbrances Liquidated. . . .	add
Audited Vouchers	subtract
Direct Settlements (blank) . .	subtract
Reimbursable Collections . . .	add

Documents for posting shall be assembled by allotments affected.

Documents must be stamped and coded with Accounting Classification stamp before being posted to the allotment ledger, and when posted the ledger sheet number shall be entered in the space provided. The original document and file copy shall be stamped "Funds Available" and initialed by the State Accountant.

B. ALLOTMENT LEDGER POSTING

4. Posting Operations

a. Machine Posting

The special non-add lever shall be placed in the add position. Set date keys for automatic registering. (Except that non-add lever is in non-add position, this same procedure applies to posting "County Record of Expenditures and Deductions").

Note: See Section III, subsections C and D for special instructions.

Position 1

Insert ledger sheet and strike keyboard and regular motor bar for previous balance, if any.

Position 2 ("Symbol" column)

Strike keys in columns 1-5 for reference code and objective classification for administrative expense; number of applications for farm payments.

Position 3 ("Date" and "Reference" columns)

Date registers automatically. Strike keys in columns 11-14 for document number. Strike regular motor bar.

Position 4 ("Description" column)

Strike keys in columns 11-14 for "Objective Classification" and "Class of Transaction"; keys in column 6-10 for "Date"; keys in columns 1-5 for "File"; and strike regular motor bar. (Crossfoot addition of Audited Vouchers only can be obtained by striking C. F. key for registering the daily total of each State's posting.)

(1) Allotment Documents

Skipknocker set at 65, carriage goes to Position 10.

Register amount of allotment (strike keys 1-14) and carriage shifts to Position 11.

Register "Unencumbered Balance of Allotment." Strike regular motor bar in each instance.

(2) Encumbrance Documents

Skipknocker set at 65, first four positions same as above; skip to Position 8. Register amount of the document, (add bar for encumbrances canceled). Skip to Position 11 and register "Unencumbered Balance of Allotment." Strike regular motor bar. If no unencumbered balance, or a credit unencumbered balance is carried, subtract bar must be in position before striking regular motor bar registering amount in "Unencumbered Balance of Allotment" column.

(3) Audited Vouchers and Liquidations

Skipknocker set at 65, first four positions same as above. Skip to Position 6. Register amount of voucher (by striking motor bar; add bar if reverse entry).

Position 7. Register amount of liquidation, if any, as shown on classification stamp (regular motor bar for liquidation; subtract bar for reverse entry). Skip to Position 11 and register "Unencumbered Balance of Allotment." Strike regular motor bar.

(4) Direct Settlements

Skipknocker set at 65, first four positions same as above.

Position 5. Register amount of document (add bar for reverse entry). Skip to Position 11 and register "Unencumbered Balance of Allotment." Strike regular motor bar.

(5) Reimbursable Collections

Skipknocker set at 65, first four positions as above. Skip to Position 9. Register amount of document; strike regular

motor bar, skip to position 11. Register "Unencumbered Balance of Allotment." Strike regular motor bar.

Note: Skipknocker at 68 will take postings to "Direct Settlement", "Audited Vouchers", and "Unencumbered Balance of Allotment"; skipknocker at 65 will take postings to each column. Use hand stop on carriage for position required.

b. Manual Posting

No previous balance is entered in manual posting; entries' effect, as detailed in paragraph 3, Section III, subdivision A, will be applied to last entry in "Unencumbered Balance of Allotment" column, and the product entered in that column on the same posting line.

Manual posting of the "Date", "Reference", and "Description" columns will be as follows:

At the head of the "Date" column insert the year.

In the "Date" column insert the date of posting, (7-1 for July 1st).

In the "Reference" column insert the reference code followed by a hyphen and the document or file number. In the "Description" column insert at the extreme left the objective classification symbol; in the center of the column insert the date of service covered by the document; insert the file number, if any, to the extreme right. Postings to money columns shall be the same as the machine operation.

c. Erroneous Postings

In making corrections of erroneous postings, delete the entire erroneous entry by a reverse (red) entry before making the correct entry.

C. ADMINISTRATIVE EXPENSES

5. Expenditures, Miscellaneous (Memorandum Accounts)

The accountant's copy of vouchers covering expenditures for miscellaneous administrative expense will bear the accounting classification stamp, containing information pertinent to posting to the Allotment Ledger. The amounts of all vouchers shall be posted to the "Audited Vouchers" column and the amount shown by the entry "Liquidation" on the accounting classification stamp posted in the "Encumbrances Liquidated" column.

Credits or suspensions pertaining to a voucher shall be posted in contra (red) entry to the columns affected, the document posted

showing in the accounting classification stamp the description and reference as used on the original voucher.

6. Expenditures for Payrolls (Official Accounts)

The posting medium for this class of expenditures shall be the payroll voucher, Standard Form 1013. Post to the "Audited Vouchers" column the amount certified for payment on this voucher. The amount of liquidation indicated on the accounting classification stamp shall be posted to the "Encumbrances Liquidated" column. The amount certified on any payrolls to be forwarded to the Washington Disbursing Office for payment shall be entered in the "Direct Settlement" column. Entries for payrolls shall be checked from the paid copies of Form 1064 returned by the Disbursing Office.

7. Obligations

Documents authorizing encumbrances, when certified by an administrative officer, shall be posted to the "Encumbrances Authorized" column of the Allotment Ledger. The data contained in the accounting classification stamp shall be posted in the "Description" and "Reference" columns covering each entry.

Cancellation of encumbrances shall be posted as a reverse entry to the "Authorized Encumbrances" column.

8. Collections

From Standard Form 1044, Schedule of Collections, when "Funds to be Credited" column indicates an appropriation for which an allotment ledger is maintained in the State office, the amount collected shall be posted in the "Reimbursable Collections" column of the allotment ledger on which payment being recovered was recorded.

The "Reference" and "Description" covering collection postings shall be obtained from the Accounting Classification Stamp on file copy of the Schedule of Collections.

Adjustments which involve change of payee or deduction(s) in favor of the Treasurer of the United States, but which do not change the amount originally paid from the allotment, will not be posted to the allotment ledger.

D. CONSERVATION PAYMENTS

The posting media for this class of disbursements shall be the Schedules of Disbursements (Forms ACP-22 for farm payments; Forms 1064, for county association expense payments made by the field disbursing office and voucher Form ACP-8 for county expense paid in Washington, D. C.; and voucher Forms ACP-14, ACP-42, ACP-25) and other notices of settlement

for direct settlement entries not paid by field disbursing office.

COUNTY ASSOCIATION EXPENSE PAYMENTS

9. Expenditures

To the Allotment Ledger affected, enter for vouchers to be paid in the field in the "Reference" column the bureau schedule number. Enter in the "Audited Vouchers" column the amount of the Schedule of Disbursements, Form 1064. No document code; no objective classification. Subsequent to the posting of encumbrances for county associations expense payments the amount of the Schedule of Disbursements shall be liquidated at the time entry is made to the "Audited Vouchers" column, unless notation of amount liquidated appears on the form. (See paragraph 3, Section II, subsection A). Obtain the total of each day's postings which must agree with the difference between the current cumulative total and the previous cumulative total of the preceding posting date.

10. Encumbrances

Encumbrances shall be authorized for a definite period covering budgets for county expenses.

The budget document which is the encumbrance document, must indicate thereon each portion of the encumbrance as it pertains to payments covering expenses incurred prior to July 1, and payments covering expenses incurred subsequent to June 30. Post to the "Date" column the date of posting. To the "Reference" column post the symbol "4" followed by the document number; to "Description" column the last date covered by encumbrance. The portion of the encumbrance as it applies to each fiscal period shall be posted in the "Encumbrance Authorized" column; to the Allotment Ledger affected, and reflected in the "Unencumbered Balance of Allotment".

When county association expense payments have been recorded on the Allotment Ledger prior to the posting of an authorized encumbrance pertaining to such payments, an amount equal to the total of such payments, shall be entered in the "Encumbrances Liquidated" column at the time the encumbrance is posted, provided the encumbrance covers the period for which these payments were certified.

IN NO CASE SHALL THE AMOUNT OF THE LIQUIDATION EXCEED THE AMOUNT OF THE ENCUMBRANCE.

11. Corrections

Corrections made by the Disbursing Office or a reviewing administrative office shall be posted as reverse or red entries to the columns affected by the original entry using the same reference and description.

All such credit entries should be supported by a signed memorandum from the Disbursing Officer or from the person in the office authorizing such correction and should be attached to the copy of the schedule or voucher.

12. Collections

The posting medium covering refunds by county associations, canceled checks, refunds by payees due to overpayments, etc., shall be the Schedule of Collections, Form 1044. The amount appearing thereon shall be posted in the "Reimbursable Collections" column only when the "Funds to be Credited" column of the schedule shows the appropriation from which the original disbursement was made. Schedules of Collections which indicate that the amount involved has been credited to a "Special Deposits" fund are not to be posted, but will be filed in a special Schedule of Collections file pending the receipt of Form 1046, which will indicate thereon any amount withdrawn from "Special Deposits" and deposited to the credit of the appropriation involved in the original transaction.

FARM PAYMENTS

13. Posting Media

Schedule of Disbursements, Form ACP-22, when properly certified by an administrative officer shall be the posting media for farm payments paid by the field disbursing office and shall be posted to the "Audited Vouchers" columns in the amount as indicated in the "Net Amount Due" column of the schedule. (Direct Settlements - See paragraph 16 following). The schedule number only shall be indicated in the "Reference" column.

14. Direct Settlements (Claims, etc.)

Claims cases, whether originating in the State office or in Washington, not paid through the field disbursing office will not be scheduled on Form ACP-22, and the amount payable shall be posted from copies of approved vouchers or Notices of Settlement to the "Direct Settlements" column.

In the event that a claim is posted to the "Direct Settlement" column and it is subsequently revealed that Washington forwarded the claim to the field disbursing office for payment, the amount originally posted to the "Direct Settlement" column shall be adjusted by contra (red) entry to the "Direct Settlement" and a black entry to the "Audited Vouchers" column. A copy of Form G.A.O. 39A, "Notice of Settlement" or other notice of final disposition shall be forwarded to the State Accountant who will determine whether the amount as originally certified has been revised and in cases of revision, the settlement notice shall be used as a posting medium for any required adjustment.

15. Suspensions

- a. Preambit Difference Statements shall be used as the posting media for contra (red) entries to the "Audited Vouchers" column covering farm payment suspensions made by the General Accounting Office. Separate entries shall be made for the total amount of suspensions pertaining to each Schedule of Disbursements. Reference and description for suspension entries shall be the same as that used on the original entry. Post to the "Audited Vouchers" column in contra (red) the amount suspended against a schedule and extend to the "Encumbrances Authorized" column any resubmittable amount of the suspensions.
 - b. Schedules of Disbursements listing resubmitted applications suspended by General Accounting Office, shall be posted to the "Audited Vouchers" column and the amount of liquidation shown on the face of the schedule will be entered in the "Encumbrances Liquidated" column.
 - c. Schedules which indicate in the extreme left-hand margin that liquidating entries have been made to more than one subsidiary register for a single item listed on the schedule, the total of all amounts indicated as liquidation shall be posted in the "Encumbrance Liquidated" column.
 - d. Suspensions involving claims cases shall be set up as authorized encumbrances in the amount indicated as resubmittable; to be liquidated at the time the claim is certified for payment, irrespective of whether the claim is paid by the field disbursing office or Washington.
16. Collections on farm payment will be handled in the same manner as collection of county association expense payments (see paragraph 12, Section III, subsection D).

E. RECONCILIATION OF RECORDS

17. Balancing Allotment Ledgers 1937 Program with Subsidiary Records

- a. The Allotment Ledger covering county association expense payments and the allotment Ledger covering farm payments shall serve as joint controls for all County Record of Expenditures and Deductions.
- b. Farm payments recorded on the 1282215(21)2 Allotment Ledger as direct settlement and audited vouchers, less reimbursable collections must equal the totals of the "ACP-42 columns of all County Record of Expenditures and Deductions" taking into consideration the float as represented by certified unpaid schedules. The total of the "Encumbrances Authorized" less totals of "Encumbrances

Liquidated" must equal totals of "Balance Encumbrances Authorized" on the Miscellaneous Encumbrance Records for all countries.

- c. County Association Expense Payments recorded on the Allotment Ledger for appropriation 1282215(21)3 as "Direct Settlement" and "Audited Vouchers" less "Reimbursable Collection", must equal the total of the Columns headed "ACP-8" of all County Record of Expenditures and Deductions.
- d. In the event of differences a detailed check of posting media will reveal the discrepancies.

18. Reconciliation of the Allotment Ledger with the Disbursing Office Paid Copies of Schedules

- a. Accountant's copies of Schedule of Disbursements will be placed in a temporary outstanding file after posting is completed. To these copies shall be attached the accountant's copies of Preaudit Difference Statements posted which pertain to these schedules.

When paid copies of Schedules of Disbursements are received by the accountant, they will be checked to the file copy of the Schedule from which the original postings were made and found to be in agreement will be filed in numerical sequence in a Schedule of Disbursements inactive file.

- b. Vouchers for conservation payments should be assembled and filed in numerical sequence by counties.
- c. Differences between the accountant's copies and paid copies of the schedule will require a check of the Preaudit Difference Statements attached to the accountant's file copy of the schedule to determine the cause of such difference, since the Preaudit Difference Statements must support all differences between the original amount certified and the amount paid, except:

- (1) That a difference existing between the original amount certified and the amount paid may be caused by circumstances which do not involve a Preaudit Difference Statement. In such cases a memorandum from the Disbursing Officer, or from the State office official authorizing the Disbursing Officer to cause this difference, should be used as the medium for posting entries and should be attached to the file copy of the Schedule.

19. Reconciliation of Allotment Ledger with Disbursing Office (Form 1065 and Form 1045)

- a. A reconciliation should be effected at the end of each month between each Allotment Ledger and the Disbursing Officer's Forms 1065, handling as outstanding, those entries on the Allotment

Ledger but not on the Forms 1065, when the date of entry to the Allotment Ledger of the outstanding items indicates that such items should be in float between the General Accounting Office and the Disbursing Office. When the date of entry on the Allotment Ledger of the Schedule of Disbursements not listed on Form 1065, indicates that documents should have been paid, a checkup as to the cause of payment being withheld is in order.

- b. A statement of each month's reconciliation with the Disbursing Officer should be prepared, listing thereon as unpaid schedules the items posted to the Allotment Ledger as of the date of reconciliation, but which have not been paid by the Disbursing Officer.
- c. Credits which have been posted subsequent to the date of reconciliation that pertain to paid schedules involved in the reconciliation must be taken into consideration.
- d. The total of the "Audited Vouchers" column on each Allotment Ledger, less unpaid schedules must equal the total of disbursements paid under this subappropriation symbol as indicated on the Form 1065.
- e. Reconciliation must be effected between the Allotment Ledger and the Form 1045, Summary of Collections, prepared by the Disbursing Office covering reimbursable collections. The total of the Allotment Ledger column "Reimbursable Collections" must be in agreement with the total amount shown on Form 1045 as of the date of the reconciliation, handling as outstanding those entries appearing on the Allotment Ledger but not included in the total amount shown on the Form 1045.

F. REPORTS

20. Monthly Statement of Allotment Transactions

Monthly Statements of Allotment Transactions shall be prepared in the State Accountant's office, for each appropriation from which disbursements are made by the field Disbursing Office and for which the State office maintains an official allotment ledger. Separate statements shall be prepared for each subappropriation. The total of the current month's posting to the Allotment Ledger for each subappropriation and allotment shall be entered on this report as of the last day of each month. The column headings of the form, "Statement of Allotment Transactions", correspond to the headings of the Allotment Ledger money columns and in addition space is provided at the extreme left of the form for a column headed "Code Symbol and Title of Allotment." The symbol code of the Allotment Ledger account is printed in this column.

After the month's final entry has been posted to each Allotment Ledger, total each money column in pencil, except "Unencumbered Balance of

Allotment." Subtract the cumulative totals at the end of the preceding month in each column from the cumulative totals for the current month and enter the result in the corresponding columns on the Statement of Allotment Transactions. In the column headed "Unencumbered Balance of Allotments" on the Statement of Allotment Transactions, post the last amount as shown in the "Unencumbered Balance of Allotment" column. This statement will be prepared in quadruplicate signed by the State Accountant and the State Administrative Officer in Charge and the original and two copies forwarded to the Southern Division, Washington, D. C., on the second business day of the month following.

21. Monthly Summary of Expenditures

A summary report of all expenditures made during each month chargeable to each subappropriation and allotment for which accounting records are officially maintained in the State office shall be prepared each month in the State Accountant's office. In the upper right-hand section shall be entered a sheet number followed by the total number of sheets transmitted "for example," "Sheet 1 of 3", "Sheet 2 of 3", etc.

The name of the region and State; region and State code; allotment code and month shall be entered in the appropriate spaces.

a. 1937 Program

(1) Column Headings

In the first column, headed "State Office and Counties", shall be entered the account code numbers and name of each subdivision reported, counties being listed in numerical code order.

Columns 3 to 7 shall be overcaptioned "Conservation Payments"; Column 2 shall be captioned "Total Expenditures." Column 3 shall be captioned "Total Conservation Payments"; Column 4, 1282215(21)3 County Association.

Expense Payments; Column 5 "Gross Farm Payments"; Column 6, "Deductions"; Column 7 "1282215(21)2 - Net Farm Payments"; and Column 8 "1282215(21)1 - Administrative Expense Allotments".

(2) Posting to Monthly Summary of Expenditures

From the County Record of Expenditures and Deductions, the net expenditures for the month for each county association incurred under subappropriation 1282215(21)3 shall be entered to Column 4. The total "Net Farm Payments" for the month as posted in column "ACP-42" in the County Record of Expenditures and Deductions shall be entered in Column 7, and total "Deductions" in Column 6.

In Column 5, "Gross Farm Payments", shall be entered a

total of "Net Farm Payments" and "Deductions" (if no "Deductions" are shown, enter the "Net Farm Payments" also in "Gross Farm Payments" column).

In the column headed "1282215(21)1 - Administrative Expense Allotments" shall be entered the amount expended for the month as shown on the Allotment Ledger covering each officially maintained allotment of this subappropriation.

In the column headed "Total Conservation Payments" shall be entered a total of entries in columns 4 and 7. In the column headed "Total Expenditures" shall be entered the sum of the entries on the same line in column 3 and column 8. After all entries have been made to the Monthly Summary of Expenditures, each column shall be footed and its total entered. These totals shall be balanced as follows:

- (a) Column 7 plus column 6 shall equal column 5.
 - (b) Column 7 plus column 4 shall equal column 3.
 - (c) Column 3 plus column 8 shall equal column 2.
- b. All Monthly Summary of Expenditures will be prepared in quadruplicate, signed by the State Accountant and State Administrative Officer in Charge, and the original and two copies forwarded to the Southern Division, Washington, D. C., on the second business day of the month following.

SECTION IV. ADMINISTRATIVE INSTRUCTIONS

- A. In addition to the instructions contained in Section I, II, III, the following administrative requirements of the Southern Division relative to the method of setting up encumbrances for payrolls, and the preparation and submission of the monthly report of accounts to the Southern Division, are given below and should be strictly adhered to by the State Accountant.

1. Encumbrances for Payrolls

a. Formally Appointed Employees

As outlined in Section I, C, paragraph 13, page 11 of the instructions, encumbrances authorized for payrolls will include the payroll requirements of formally appointed employees for the period of the allotment or for the period of the appointment if the appointment terminates within the allotment period.

The Liquidation of encumbrances set up to cover formally appointed employees will be handled in the same manner as heretofore, i.e., for the first half of the month the amount to be shown as

encumbrances liquidated for that period and the balance of encumbrances authorized for a particular month will be liquidated when the payroll voucher for the last half of the month is received.

b. Per Diem Employees

Encumbrances authorized for per diem employment will include the amount necessary to pay per diem employees for the period of one month in advance only.

The estimated payroll for per diem employees for a month should be determined sometime in the month previous and shall be posted to the allotment ledger prior to the close of business for the month previous. At the end of the current month when payrolls are recorded, the encumbrance which has been authorized for that particular month shall be entirely liquidated.

B. RECORD OF DISTRIBUTION OF ADMINISTRATIVE EXPENSES

2. This record will be kept on Standard Form No. 1016 and will record by objective classification all administrative expenses which have been paid during each month by the Disbursing Office as well as Reimbursable Collections forwarded to the Disbursing Office applying to administrative expenses.

a. Preparation of Form

Standard Form No. 1016 will be headed as follows:

In the center of the sheet shall be the name of the form "Distribution of Administrative Expenses by Objective Classification." Opposite "Symbol" shall be shown the appropriation number. Opposite "Unit" shall be shown the name of the State followed by the State code number. Opposite "Activity" shall be shown the Regional and State code number followed by the appropriation number. In the upper right hand corner opposite "Sheet No." shall be shown the number of the sheet. (These sheets are to be numbered consecutively beginning with "1", using both sides of the sheet.) In the blank spaces following the space captioned "Reference No." shall be indicated the Objective Classification as follows:

- (1) 1282215(21)1 - Administrative Expenses - 0301
First column - Amount of Voucher
Second column 01.1 Clerical
Third column 01.2 - Committee
Fourth column 01.3 - Performance
Fifth column - "Cumulative Total"
- (2) 1282215(21)1 Permanent Mapping - 0306
First column - Amount of Voucher
Second column - 01.1 - Clerical
Third column 01.2 - Performance

Fourth column "Cumulative Column"

- (3) 1282215(21)3 - County Associations - 0301
First column - Amount of Voucher
Second column .01 - Committee
Third column .02 - Performance
Fourth column .03 - Range Inspectors
Fifth column .04 - Clerical
Sixth column .05 - Miscellaneous
Seventh column "Cumulative Total".

(a) Posting - Paid Vouchers

Upon receipt of the paid copies of the Schedule of Disbursements from the Disbursing Office, the State Accountant will have withdrawn his temporarily filed copies of the Schedules of Disbursements and compare these copies with the Disbursing Officer's paid copies making such adjustments on his copies of the Schedule of Disbursements as are necessary to balance with the amount shown as paid by Disbursing Officer. On pre-audited vouchers these adjustments must be in agreement with the total amount on Preaudit Difference Statements for the schedule.

From his corrected copy of the Schedule of Disbursements the State Accountant will check the amount of each voucher included in the schedule against the voucher shown in the Allotment Ledger, this check indicating that the particular voucher had been paid by the Disbursing Office. Correcting entries should be made covering any difference between the amounts of the vouchers as shown on the Allotment Ledger and the amount paid for this particular voucher by the Disbursing Officer. (In connection with preaudited vouchers the adjustments will have been taken care of through the media of Preaudit Difference Statements).

At the time of checking off the paid vouchers on the Allotment Ledger the Objective Classification for each voucher will be noted on the State Accountant's copy of the Schedule of Disbursements which will be used as the media of posting to the Distribution of Administrative Expenses by Objective Classification. In the "Date" column will be entered in the captioned space, the year; and on the posting line, the date of certification of the voucher being posted.

In the "Reference No." column the voucher number will

be entered. The amount of the voucher shall be posted in the columns covering the objective classification as indicated on the Schedule of Disbursements (if the total amount of the voucher covers more than one classification, the amount chargeable to each objective classification will be reflected in the proper columns) and the total amount of the voucher added to the preceding amount in the "Cumulative Total" column.

(b) Posting - Reimbursable Collections

When receipted copies of Schedules of Collections (Standard Form 1044) have been received from the Disbursing Office, the State Accountant will have withdrawn from the files the copy of Schedules of Collections and supporting Itemization of Remittance forms retained in the State office and check should be made to see that all collections have been properly receipted for by the Disbursing Office.

On the Allotment Ledger enter a (✓) opposite the items of collection which have been taken into the Disbursing Office's accounts for the month.

On the corrected State Office copy will be shown the voucher number on which the collection applies and the objective classification of the expenditures covered by the voucher will also be shown. On the "Distribution of Administrative Expenses" ledger show the date of the Schedule of Collections and in the "Reference No." column show the schedule number and the voucher number. Enter in contra (Red) the amount of the collection in the "Amount of Voucher" column and in the proper objective classification column(s). Apply the total amount of the collection as a reduction in the amount last shown in the "Cumulative Total" column.

(c) Proof of Posting

When all paid vouchers and reimbursable collections have been posted covering the payments made and collections received by the Disbursing Officer, totals of the various objective classification columns should be made for each month and this total added to the cumulative total previously shown and the new cumulative total to date shown and carried to the sheet for the succeeding month. The difference between the final "Cumulative Total" shown on the Distribution of Administrative Expenses Ledger and the cumulative

totals of the "Audited Vouchers" less "Reimbursable Collections" shown on the Allotment Ledger must equal the total amount of the unpaid vouchers and reimbursable collections not taken into the Disbursing Officer's account.

(d) Preparation of Statement of Administrative Expenses on Form 2032

After the Allotment Ledger and "Distribution of Administrative Expenses" ledger totals have been reconciled, a statement will be prepared on Form No. 2032, listing the accumulated totals of the respective columns of the "Distribution of Administrative Expenses". This statement is not to be prepared to show current months transactions as in the case of the monthly "Statement of Allotment Ledger Transactions," that form being designed as a posting medium for entries in the control ledgers maintained in the central office at Washington. Total these amounts and to this total should be added the total amounts of the vouchers less the reimbursable collections which have not been checked off on the Allotment Ledger and which represent the items not taken into the Disbursing Officer's accounts. The new total must agree with the Allotment Ledger account for administrative expenses under the appropriation for which you are reporting. Form 2032 should be prepared in triplicate, the original and one copy to be forwarded to the Southern Division, Washington, D. C.

C. Report of Distribution of Salaries by Objective Classification

3. Preparation and Transmittal

A report of the Distribution of Salaries by Objective Classification by State and County Offices shall be prepared in triplicate for each allotment account maintained covering Administrative Expenses. The original and one copy to be forwarded to the Southern Division, Washington, D. C., and the third copy to be retained in the State Accountant's files. The Objective Classifications should be listed in the order in which the Objective Classifications appear on the Distribution Ledger.

D. Record of Schedules of Disbursements - Conservation Payments

A record shall be maintained by each State Accountant on which the following information should be listed relative to Schedules of Disbursements (See ACP-22 and Standard Form 1064) covering Conservation Payments. This record

will be kept on Standard Form 1016 or similar form and will record the status of the Schedule of Disbursements until it is paid by the Disbursing Office.

4. Preparation of Form

The form shall be headed as follows: In the center of the sheet shall be the name of the form "Record of Schedules of Disbursements Certified to G. A. O. - Conservation Payments". Opposite "Symbol" shall be shown the appropriation number. Opposite "Unit" shall be shown the name of the State followed by the State code number. Opposite "Activity" shall be shown the Regional and State code number followed by the appropriation number. In the blank spaces following the space captioned "Reference Number" the following headings shall be indicated.

First Column - "Amount Certified to G. A. O.
ACP-22 or Form 1064"

Second Column - "Preaudit Difference Statements".

Third Column - "Net Amount Certified to Disbursing Office".

Fourth Column - "Amount Paid by D. O. as per Form 1065".

Fifth Column - "Date Paid"

If any difference should occur between the amounts listed under the heading "Net Amount Certified to Disbursing Office" and the amount listed under the column headed "Amount Paid by D. O. as per Form 1065" a check should be made with the General Accounting Preaudit Office and the State Office Auditing Unit to determine what the discrepancy may be.

Note: In listing the amounts from ACP-22 to this record the figure in the "Net amount due" column should be used.

5. Report of Analysis of Certified Unpaid Schedules Outstanding - Form SRM-109

This form shall be prepared in triplicate at the close of business each month; the original and one copy to be forwarded to the Southern Division, Washington, D. C., and the third copy to be retained in the State Accountant's file.

a. Preparation and Transmittal

The source of data for this report will be taken from the "Record of Schedules of Disbursements Certified to G. A. O. - Conservation Payments". Before preparing the report, sufficient time should be allowed after the end of the month for the receipt of the last preaudit difference statement, so that the State Accountant may determine which schedules have been preaudited by the General Accounting Office up to and including the last day of the month. When it is determined that all preaudit difference statements and

all Forms 1065. - Summary of Disbursements, have been received covering suspensions and disbursements for the month, the State Accountant shall prepare the report as follows: Under the column headed "Date", enter the date the Schedule of Disbursements was prepared. Under the column headed "Amount certified to G.A.O." should be listed the amount of the Schedule of Disbursements which have been preaudited by the General Accounting Office. Under "Amount certified to G.A.O. but not preaudited", list the amount of those Schedules of Disbursements which have not been preaudited. Under "Preaudit Differences Posted to Allotment Ledger", the sum of the preaudit difference statements (which were posted to the Allotment Ledger prior to and including the last day of the month) received for each Schedule of Disbursements should be listed opposite the schedule to which they refer, and the difference between this sum and the amount of the Schedule of Disbursements as listed under "Amount Certified to G.A.O." should be extended into the column headed "Net Amount Certified to Disbursing Office". Under the column headed "Preaudit Difference Not Posted to Allotment Ledger", the sum of the preaudit difference statements (which have not been posted to the Allotment Ledger prior to and including the last day of the month) received for each Schedule of Disbursements should be listed opposite the Schedule of Disbursements to which they refer, and the difference between this sum and the amount of the Schedule of Disbursements listed under the heading "Amount Certified to G.A.O." should be extended to the column headed "Net Amount Certified to Disbursing Office."

By entering the appropriate totals on the summary statement at the bottom of the report form, complete the reconciliation of amounts certified to and paid by the Disbursing Office.

E. Record of Schedules of Collections, Schedules of Canceled Checks, and Schedules of Transfers.

6. This record will be kept on Standard Form 1016 and will record all Schedules of Collections, Schedules of Canceled Checks, and Schedules of Transfers from the Special Deposits Account to the regular appropriation account.

a. Preparation of Form

Standard Form 1016 will be headed as follows: In the center of the sheet shall be the name of the form, "Record of Schedules of Collections, Schedules of Canceled Checks, and Schedules of Transfers." Opposite "Symbol" shall be shown the appropriation number. Opposite "Unit" shall be shown the name of the State, followed by the State code number. Opposite "Activity" shall be shown the Regional and State code number, followed by the appropriation number. In the upper right-hand corner, opposite "Sheet No." shall be shown the number of the sheet. In the blank spaces following the space

captioned "Reference No.," the following captions should be shown:

- (1044)
(1) Column one shall be captioned "Schedules of Canceled Checks";
(Amount)

Columns 2 to 4, inclusive, shall be overcaptioned with
(1044)

"Schedule of Collections", and column 2 shall be captioned "Amount"; Column 3 shall be captioned "Amount Taken up by Disbursing Office as Evidenced by Form 1045"; Column 4
(Amount)

shall be captioned "Items Uncollected"; Column 5 shall be
(Amount)

(1046)
captioned "Schedule of Transfers"; Columns 6 and 7 shall be
(Amount)

overcaptioned "Remarks".

b. Analysis of Schedules of Collections, Schedules of Canceled Checks, and Schedules of Transfers - Form SRM-110

The data for posting to this form shall be taken from the Record of Schedules of Collection, Schedules of Canceled Checks, and Schedule of Transfers. All transactions for the month should be listed on this form in the appropriate columns and a summary of the month's transactions made at the bottom of form as indicated thereon.

This form should be prepared in triplicate, the original and one copy to be forwarded to the Southern Division, Washington, D. C., and the third copy to be retained by the State Accountant.

7. Record of Special Deposits

a. General

The Disbursing Officer maintains an account known as the Special Deposits account, wherein certain deposits are placed when it is not possible to determine immediately that (a) the remittance received is in the exact amount due as a refund; (b) or not in excess of the exact amount due as a refund; (c) or the appropriation to which the remittance pertains is not known.

- (1) A memorandum account shall be maintained by the State Accountant for the purpose of keeping a detailed record.

of all transactions affecting the Special Deposits account. Standard Form 1015 shall be used for manual posting and Standard Form 1015A for machine posting. The allotment ledger sheet shall be headed "Special Deposits", followed by the regional and State code.

The posting media to this record will be Standard Forms 1044, 1046, and 1064.

The amounts shown on the Form 1044 shall be posted in the "Reimbursable Collections" column. The amounts listed on Forms 1046 and 1064 shall be posted in the "audited voucher" column. Under the columns headed "Symbol", "Date", "Reference No." and "Description" shall be entered such descriptive data as necessary to identify the particular form being posted.

b. Report of Special Deposits - Form SRM-111

All transactions for the month should be listed on this form in the appropriate columns and a summary of the month's transactions made at the bottom of the report as indicated thereon.

This form should be prepared in triplicate, the original and one copy to be forwarded to the Southern Division, Washington, D. C., and the third copy to be retained in the State Accountant's file.



Issued August 5, 1938

1.42
5089-1
SEP 1 1938
J. H. B. - J. H. B.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

Instructions to State Accountants Southern Region
relative to the Maintenance of Accounting Records
in the State Agricultural Conservation offices for
recording transactions in connection with payments
made under the 1937 Cotton Price Adjustment Program.

I. GENERAL

1. A separate Allotment Ledger account shall be maintained on Standard Form 1015a for each allotment from the appropriations for payments to participants in the 1937 Cotton Price Adjustment Program.
2. A county Record of Payments shall be maintained for each county on Standard Form 1016a, to which will be posted the amount and reference of each document pertaining to payments made.
3. Miscellaneous Encumbrance Records for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.

II. POSTING TO COUNTY RECORD AND ALLOTMENT LEDGER

1. Postings shall be accomplished by machine operation to the County Record of Payments and to the Allotment Ledger, simultaneously by superimposing the Form 1016a on Form 1015a. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Cancelled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger.

Form 1016a will be front fed; Form 1015a will be rolled into the machine covered by a carbon. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Standard Form 1064) and supporting Vouchers (Form C.A.P. 109) covering payments to cotton producers, the State Accountant shall post from the Schedule of Disbursements, by voucher, to the County Record and the collated Allotment Ledger, in the "Symbol" column, the number of applications covered by the voucher in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the bureau schedule number of the Schedule of Disbursements; in the second

position of the "Item" column, the county code number; and in the "Amount" column, the amount due.

Entries to the County Records of Payments and Allotment Ledgers from documents other than vouchers and Preaudit Difference Statements (Form 117a) covering suspensions, shall be identified by inserting in the "Voucher" column, the number of the document, and in the fourth position of the "Item" column, the form number of the document. Identification of the amounts posted will serve as an aid in reconciling disbursements and collections at the end of each month with the Disbursing Office accounts.

2. Suspensions by General Accounting Office

General Accounting Office suspensions shall be posted from Pre-audit Difference Statements (Form 117a). The total net payments suspended from a voucher shall be entered as a contra entry to the "Amount"/"Audited Vouchers" column, and the number of applications involved in such suspensions shall be entered as a contra entry to the "Symbol" column, on the collated County Record of Payments and Allotment Ledger. To the "Date" column shall be entered the date suspensions are posted, and to the "Voucher No." column the bureau number of the voucher from which suspension is made. Shift the carriage to the "Encumbrances Authorized" column and enter the amount of resubmittable suspensions.

When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated, (indicated by the State Accountant in the left-hand column of the Schedule of Disbursements), shall be posted to the "Encumbrances Liquidated" column.

III. MISCELLANEOUS ENCUMBRANCE RECORD FOR G.A.O. SUSPENSIONS

1. Miscellaneous Encumbrance Records shall be maintained for each county to which will be posted encumbrances authorized for resubmittable General Accounting Office suspensions of applications (partial suspensions and disallowances are not resubmittable) and liquidation thereof by certifications of resubmitted vouchers.

2. Preparation of Form

Miscellaneous Encumbrance Records for General Accounting Office suspensions shall be prepared showing as description in the heading the appropriation title and symbol number, the county name and code number, and as purpose "General Accounting Office Suspensions".

3. Posting

Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Particulars" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Unliquidated Balance" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. When the Schedule of Disbursements covering a resubmittal voucher is received (applications suspended and resubmitted are vouchered separately from original submissions to General Accounting Office) the amount of encumbrance previously authorized for this application shall be entered in the "Liquidated" column. The "Unliquidated Balance" shall be reduced accordingly. Total liquidations for one resubmittal voucher (as entered on Miscellaneous Encumbrance Record) shall be entered on the accountant's copy of the Schedule of Disbursements.

IV. BALANCING ALLOTMENT LEDGER

When each day's posting is completed, the Allotment Ledger will reflect, in the "Audited Vouchers" column, the entries as made to the superimposed County Records of Payments. The difference between the "Unencumbered Balance of Allotment" on the Allotment Ledger at the beginning of the posting date, and the current "Unencumbered Balance of Allotment", must equal the net debit or credit total of the various documents posted.

V. BALANCING SUBSIDIARY REGISTER OF ENCUMBRANCES

The total for all counties of the "Unliquidated Balance" column of the Miscellaneous Encumbrance Record for General Accounting Office suspensions must equal the difference between the "Encumbrances Authorized" and the "Encumbrances Liquidated" columns of the Allotment Ledger.

Issued August 15, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1938 AGRICULTURAL CONSERVATION PROGRAM



SOUTHERN DIVISION

Instructions to State Accountants Relative
to the Maintenance of Accounting Records in
the State Agricultural Conservation Offices
for Recording Transactions in Connection
with Payments Made Under the 1938 Agricultural
Conservation Program.

A. GENERAL

1. All transactions in connection with payments to producers made from Allotments 0352 from Appropriation "1292215(21).031-Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1939 (AAA) (Conservation Payments)" shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments and Deductions shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made. In the states where Range Payments will be made, separate County Records of Payments and Deductions shall be maintained for the Range Payments, and the Farm Payments.
4. Miscellaneous Encumbrance Records for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.
5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger, and to reserve the first money column on the Allotment Ledger for registering Deductions for association expense, which will be posted to the fourth position of the "Item" column on Form 1016a.

B. POSTING TO COUNTY RECORD OF PAYMENTS
AND DEDUCTIONS AND ALLOTMENT LEDGER

1. The postings shall be accomplished by machine operation to the County Record of Payments and Deductions and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form ACP-22, the posting media) and supporting vouchers (Forms ACP-76) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments and Deductions for Range payments or Farm payments, whichever is applicable, and the collated Allotment Ledger. In the "Symbol" column post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the bureau schedule number; in the second position of the "Item" column, the county code number; in the fourth position of the "Item" column, (hereafter called the "Deductions" column) the amount of deductions for association expense; and in the "Amount" column, the "Net Amount Due."
2. Entries to the County Record of Payments and Deductions and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A), shall be identified by inserting in the third position in the "Item" column the form number of the document, and in the "Voucher" column, the bureau number of the document. This will form a means of identifying those amounts which are not essential to the reconciliation of disbursements and collections with the field disbursing office.
3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The total deductions and the net payment suspended from a voucher shall be entered on the collated County Record and Allotment Ledger as a contra entry to the "Deductions" and "Amount" columns, respectively, using as reference the date suspensions are posted, and the bureau number of the voucher from which suspension was made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated indicated by the State Accountant in the left-hand column of the Schedule of Disbursements shall be posted to the "Encumbrances Liquidated" column.

C. POSTINGS TO MISCELLANEOUS ENCUMBRANCE RECORD FOR G.A.O. SUSPENSIONS

1. Miscellaneous Encumbrance Records shall be maintained for each county to which will be posted resubmittable General Accounting

Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.)

2. Preparation of Form

Miscellaneous Encumbrance Records for General Accounting Office suspensions shall be prepared showing as description in the heading the appropriation title and symbol number the county name and code number, as a purpose "General Accounting Office Suspensions".

3. Posting

Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Particulars" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Unliquidated Balance" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Liquidated" column. The "Unliquidated Balance" shall be reduced accordingly.

4. Total liquidation for one resubmittal voucher (as entered on the Miscellaneous Encumbrance Record, shall be entered on the accountant's copy of the Schedule of Disbursements.

D. BALANCING

1. When each day's posting is completed, the Allotment Ledger will reflect, in the "Deductions" column and the "Audited Vouchers" column, the entries as made to the several "County Records of Payments and Deductions" superimposed on the Allotment Ledger. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements (of Direct Settlements).
2. The total of the "Unliquidated Balance" column of the Miscellaneous Encumbrance Record for G.A.O. Suspensions for all counties shall equal the difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

ALLOTMENT LEDGER
Standard Form No. 1015a

Sheet No. _____

Symbol: _____ (Appropriation & Title) _____ (State Name & Code)

Previous Balance	Symbol	Date	Ref. No.	Description	Deductions (Non-Add)	Audited Vouchers	Encumbrances Liquidated	Authorized	Allotments	Unencumbered Balance of Allotment
				(Reduced Sample)						

Machine Form - All spacing must be exact.

Sheet No. 1.

Appropriation & Title	(County Record of Payments & Deductions)	(State & County Names & Codes)

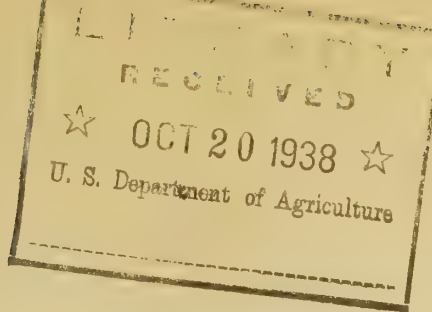
[illegible]

Reduced Sample of Form Collated with Allotment Ledger

4th position in "Item" column
(headed "Deductions") collated with
"Deductions" column on Allotment
Ledger.

"Amount" column collated with
"Audited Vouchers" column, and

"Symbol", "Date", "Voucher No." columns collated with "Symbol", "Date", and "Reference No." columns, respectively.



Issued September 23, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

Instructions to State Accountants Relative to the
Maintenance of Accounting Records in the State Agri-
cultural Conservation Offices in the Southern Region.

Section III, Part F, is amended by deleting paragraph 21, and substituting the following therefor:

21. Cumulative Summaries by Counties of
Payments and Deductions

The compilation of the cumulative monthly report shall include the month-end grand total of all "Payments" and "Deductions" by counties for each program year made to participants in the programs (ACP, Cotton Price, Sugar, etc.) administered in the State by the State office.

Standard Form 1016A "Distribution Ledger" short forms shall be used in the preparation of this report. At the top of the sheet shall be entered, "Cumulative Summaries by Counties of Payments and Deductions (Name and Year of Program)." On the line below shall be entered the word "Appropriations" followed by the appropriation numbers, and the allotment symbol codes; at the right and on the same line shall be entered the State name and code number.

A. 1936 A.C.P. Program and 1937 C.A.P. Program

(1) Column Headings

In the "Date" column shall be entered the year and month which this report covers. The column heading "Voucher Number" shall be stricken out and the word "County" inserted. In this column shall be entered the code numbers designating the names of the counties in the State. No entries should be made in the "Item" column. In the "Amount" column and on the same line with the respective county code number shall be entered the cumulative amount of net farm payments for the respective counties.

The notation "Same as previous report" or similar notations shall not be used in the compilation of this report. All cumulative "Payments" shall be reported.

B. 1937 and 1938 A.C.P. Programs and 1937 and 1938 Sugar Program

In the "Date" column shall be entered the year and month which this report covers. The column heading "Voucher Number" shall be stricken out and the word "County" inserted. In this column shall be entered the code numbers designating the names of the counties in the State. At the top of the "Item" column in the fourth position shall be inserted the word "Deductions." In this column on the same line with the respective county code number shall be entered the cumulative amount deducted for association expenses through this period. In the "Amount" column and on the same line shall be entered the cumulative amount of net farm payments for the respective counties.

The notation "Same as previous report" or similar notations shall not be used in the compilation of this report. All cumulative "Payments" and "Deductions" shall be reported.

C. These reports should be prepared in triplicate (original and two copies). The original and one copy shall be submitted to Washington not later than the second business day following the close of the month. This report may be prepared on the bookkeeping machine and shall be approved by the State Administrative Officer in Charge and State Accountant.

D. Reports covering 1936 ACP Program shall be prepared at the close of business on June 30, and December 31, each year. All reports covering 1937 ACP Program, Sugar Program, Cotton Adjustment Program, and the 1938 ACP, Sugar, and Parity Programs should be reported monthly starting with September or the first month thereafter in which payments are begun, if payments under a program have not yet started.

E. A sample of the "Cumulative Summary Report of Payments and Deductions" is attached to be used as a reference in the preparation of this report.

22. Report of the Distribution of Association Expense Payments by Counties and Appropriation

This report shall include all the expenses incurred under each of the programs under the appropriations 1282215(21)3 for March 1938, 1282226(21) and 1292226(21).

Paper size 12 1/2 x 16 inches should be used in the preparation of this report. At the top of the sheet shall be entered "Distribution of Association Expense Payments" and immediately thereunder on the line below should be entered "(Cumulative Totals to Date)." Several lines below in the left-hand corner should be entered the word "State", followed by the State name, and on the line below enter the word "Region:", followed by the name "Southern." In the right-hand corner on the same line with "State" should be entered the words "Sheet No." followed by the number of the sheet, and on the line below enter the words "State Code No." followed by the State code number. In the center of the sheet immediately above the columnar headings enter the words "Month ending" followed by the name of the month for which the report is being made.

A. 1938 Program

(1) Column Headings

The following columnar headings should be made in the order in which listed:

- Column (1) "County Name and Code No."
- Column (2) "Crop Loans"
- Column (3) "Tobacco Marketing Quotas"
- Column (4) "Cotton Marketing Quotas"
- Column (5) "A.C.P. Payment Applications"
- Column (6) "Total A.C.P. work"
- Column (7) "Sugar"
- Column (8) "C.A.P."
- Column (9) "Crop Insurance"
- Column (10) "Total Association Expense Payments"

In Column (1) enter the county code number and the name of the county.

In Column (2) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the Crop Loans Program.

In Column (3) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the Tobacco Marketing Quota Program.

In Column (4) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the Cotton Marketing Quota Program.

In Column (5) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the 1938 Agricultural Conservation Payment Application Program.

In Column (6) and on the same line with the respective county code number and county name shall be entered the total of Columns (2) (3) (4) and (5).

In Column (7) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the 1938 Sugar Program.

In Column (8) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the 1937 C.A.P. Program. Column (9) and on the same line with the respective county code number and county name shall be entered the cumulative amount of expenses incurred under the Crop Insurance Program for wheat.

Column (10), total of Columns 6, 7, 8 and 9.

Each column should be totaled.

- B. All Reports of the Distribution of Association Expense Payments by Counties and Appropriation shall be prepared in quadruplicate (original and three copies) signed by the State Accountant and State Administrative Officer in Charge, and the original and two copies forwarded to the Southern Division, Washington, D. C. not later than the second business day of the month following.

C. 1937 A. C. P. Program

A final report should be prepared for County Association expenses paid from appropriations 126/72215(21)3 and appropriation 1282215(21)3 for period March 1, 1937 through February 28, 1938.

This report should be headed as follows:

Final Report of County Association
Expense Payments for the Crop Year 1937
(Cumulative Totals to Date)

State: _____

Sheet No. _____

Region: _____ Month of September

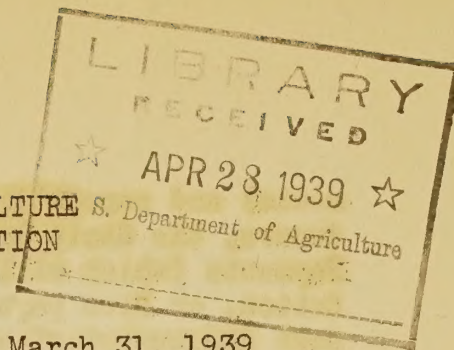
Code No. _____

County Name and Code No.	1282215(21)		Total
	126/72215(21)3	1282215(21)3	
Totals			

This report should be prepared in quadruplicate (original and three copies) signed by the State Accountant and the State Administrative Officer in Charge, and the original and two copies forwarded to the Southern Division, Washington, D. C. not later than October 2, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Southern Division

March 31, 1939



Instructions to State Accountants relative to the maintenance of accounting records in the State Agricultural Conservation Offices in the Southern Region for recording transactions in connection with payments made under the 1939 Price Adjustment Program.

PART 1

A. GENERAL

1. All transactions in connection with payments to producers made from allotment 0353 under Appropriation 12-1550(21).030 Administration of Price Adjustment Act of 1938, Department of Agriculture, (AAA) (Payments to Producers) shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made. Separate County Records of Payments shall be maintained for the Wheat Payments, the Cotton Payments, and the Rice Payments.
4. Miscellaneous Encumbrance Records for General Accounting Office Suspensions shall be maintained for each county by commodity (Wheat, Cotton, or Rice), to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.
5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the Allotment Ledger.

B. POSTING TO COUNTY RECORD OF PAYMENTS AND ALLOTMENT LEDGER

1. The postings shall be accomplished by machine operation to the County Record of Payments and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon of Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record of Payments when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a schedule of Disbursements (Form 1064, the posting

media) and supporting vouchers (Forms ACP-92) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments (which will be carbon imprinted on the Allotment Ledger) for Wheat, Cotton, or Rice payments, whichever is applicable. In the "Symbol" column post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the county code number; in the second position of the "Item" column, the bureau schedule number; and in the "Amount" column, the amount of the voucher.

2. Entries to the County Record of Payments and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A, Preaudit Difference Statement) shall be identified by inserting in the "Voucher No." column, the bureau number of the document, and in the third position in the "Item" column, the form number of the document. This will form a means of identifying those amounts which are not essential to the reconciliation of disbursements and collections with the field disbursing office.
3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The amounts suspended from a voucher shall be entered on the collated County Record of Payments and Allotment Ledger as a contra entry in the "Amount" column, using as reference the date suspensions are posted, and the bureau number of the voucher from which the suspensions were made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated indicated by the State Accountant in the left-hand column of the Schedule of Disbursements shall be posted to the "Encumbrances Liquidated" column.

C. POSTING TO MISCELLANEOUS ENCUMBRANCE RECORD FOR G.A.O. SUSPENSIONS

1. A Miscellaneous Encumbrance Record shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.) This form shall be prepared showing as description, in the heading, the appropriation title and symbol number, the county name and code number, and as purpose "General Accounting Office Suspensions" followed by "Wheat Payments", "Cotton Payments", or "Rice Payments", whichever is applicable.
2. Under "Date" shall be the year for the items to be posted and the date of posting shall be shown in the "Date" column. In the "Particulars" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the resubmittable amount of the suspended item and a like amount shall be added to the "Unliquidated Balance" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy

of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Liquidated" column. The "Unliquidated Balance" shall be reduced accordingly.

3. Total liquidation for one resubmittal voucher (as entered on Miscellaneous Encumbrance Record) shall be entered on the accountant's copy of the Schedule of Disbursements.

D. BALANCING

1. When each day's posting is completed, the Allotment Ledger will reflect, in the "Audited Vouchers" column, the entries as made to the "Amount" column of the "County Records of Payments." The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements.
2. The total of the "Unliquidated Balance" columns of the Miscellaneous Encumbrance Records for G.A.O. Suspensions for all counties shall equal the amount of difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

ALLOTMENT LEDGER

Standard Form No. 1015a

Sheet No.

Symbol: (Appropriation & Title)

(State Name & Code)

[illegible]

DISTRIBUTION LEDGER

Standard Form No. 1016a

Sheet No.

Appropriation &)	(County Record of Payments)
Title)	(Commodity_____)

(State & County
(Names & Codes

Symbol	Date	Vo. No.	ITEM	Amount